

**Comptroller's Directive No. 2-05**  
**Attachment 9**  
**Enterprise Fund Financial Statement Template**

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<b>Purpose</b>	This attachment is used to obtain the financial statement and footnote information for enterprise funds.
<b>Applicable agencies</b>	This attachment is applicable to all agencies with enterprise funds specified on pages 10-12 in the <b>Preparation of GAAP Basis (GASBS No. 34) Financial Statement Templates (Attachments 8-12)</b> section of this Directive.
<b>Due date</b>	<b>August 18, 2005</b>
<b>Submission requirements</b>	<p><b><u>After downloading the file, rename the spreadsheet file using the agency number followed by the enterprise fund name followed by Att9.</u></b> For example, the Department of General Service's (agency 194) Consolidated Laboratories fund, should rename its Attachment 9.xls file as 194Consolidated LabsAtt9.xls.</p> <p>Submit the excel spreadsheet electronically to <a href="mailto:finrept@doa.virginia.gov">finrept@doa.virginia.gov</a>.</p> <p>Copy APA via E-mail to <a href="mailto:APAFinRept@apa.virginia.gov">APAFinRept@apa.virginia.gov</a>.</p> <p>Do <b><u>not</u></b> submit paper copies of the excel attachment.</p>
<b>Attachment revisions</b>	<p>If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, <b>resubmit the revised attachment <u>AND</u> complete the Revision Control Log Tab in the attachment excel file.</b></p> <p>Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.</p> <p>If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.</p>

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**General  
information**

1. The templates include numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data.
  2. Cash, cash equivalent, and investment footnotes (tabs 1A, 1B, & 1C) have changed for fiscal year 2005 due to the implementation of GASBS No. 40. Refer to **Attachment 20, Cash, Cash Equivalents, and Investments at June 30** for guidance on completing these tabs.
  3. Ensure that all footnote tabs applicable to the data entered on the statements are completed. All funds must complete **Tab 6 – Commitments Tab**, **Tab 7 – Miscellaneous Tab**, and the **Enterprise Fund Conversion Tab**.
  4. Refer to the **GASBS No. 33 – Nonexchange Transactions Overview**, **GASBS No. 34 – Financial Reporting Model Overview**, and **Additional Guidance for Preparation of GAAP Basis (GASBS No. 34) Fund Financial Statement Templates** sections of this Directive for additional preparation guidance.
  5. Each template will require a fluctuation analysis of prior year and current year balances per the templates. DOA has included fiscal 2004 amounts in this template for comparison purposes. Each agency should review the Directive section entitled **Additional Guidelines for Preparation of GAAP Basis (GASBS No. 34) Fund Financial Statement Templates, Fluctuation Analysis Guidelines and Materiality Scopes** to determine the dollar and percentage variance that requires an explanation.
  6. Provide explanations for fluctuation analysis in a Microsoft Word document and submit with the template.
  7. Contact those listed in the **Questions** section of this Directive if additional guidance is required.
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